

CITY OF SAN JOSE
2008-2009 ADOPTED OPERATING BUDGET

SUMMARY OF FUND ACTIVITY

		<u>Beginning Fund Balance 07/01/2008</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses and Transfers</u>	<u>Ending Fund Balance 06/30/2009</u>	<u>Estimated Uses Available</u>	<u>*</u>
General Fund								
001	General Fund	231,559,793	818,218,237	1,049,778,030	1,021,099,778	28,678,252	1,049,778,030	
Enterprise Funds								
519	Airport Customer Facility & Transportation Fee	746,419	10,288,548	11,034,967	10,288,548	746,419	11,034,967	
525	Airport Fiscal Agent	183,132,523	30,414,000	213,546,523	72,295,000	141,251,523	213,546,523	3
523	Airport Maintenance and Operation	13,691,181	112,062,091	125,753,272	110,664,590	15,088,682	125,753,272	
521	Airport Revenue	21,367,250	138,373,251	159,740,501	152,395,113	7,345,388	159,740,501	3
524	Airport Surplus Revenue	4,656,978	7,231,022	11,888,000	1,888,000	10,000,000	11,888,000	3
533	General Purpose Parking	13,314,859	11,054,340	24,369,199	19,135,441	5,233,758	24,369,199	2
514	San Jose/Santa Clara Treatment Plant Income	2,211,953	57,783	2,269,736	2,200,000	69,736	2,269,736	3
513	San Jose/Santa Clara Treatment Plant Operating	20,175,461	72,430,719	92,606,180	74,917,429	17,688,751	92,606,180	3
539	Sewage Treatment Plant Connection Fee	3,613,259	13,959,975	17,573,234	4,511,871	13,061,363	17,573,234	3
541	Sewer Service & Use Charge	24,387,037	100,853,778	125,240,815	110,113,658	15,127,157	125,240,815	4
515	Water Utility	3,441,734	26,759,000	30,200,734	26,716,906	3,483,828	30,200,734	
Trust and Agency Funds								
139	Gift Trust	1,956,329	122,971	2,079,300	2,055,114	24,186	2,079,300	2
Internal Service Funds								
150	Public Works Program Support	3,965,888	15,182,465	19,148,353	14,089,245	5,059,108	19,148,353	5

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Special Revenue Funds								
426	Anti-Tobacco Master Settlement Agreement Revenue	7,302,245	11,702,201	19,004,446	11,577,140	7,427,306	19,004,446	
	Benefit Funds:							
160	Benefit	299,341	65,917,000	66,216,341	65,819,375	396,966	66,216,341	4
155	Dental Insurance	3,225,755	11,430,000	14,655,755	11,914,784	2,740,971	14,655,755	4
156	Life Insurance	435,433	1,320,000	1,755,433	1,321,209	434,224	1,755,433	
157	Unemployment Insurance	1,725,714	107,000	1,832,714	743,626	1,089,088	1,832,714	4
351	Business Improvement District	492,725	2,650,539	3,143,264	2,650,539	492,725	3,143,264	
002	Cash Reserve	5,200	140	5,340	0	5,340	5,340	
210	City Hall Debt Service	0	30,511,106	30,511,106	30,511,106	0	30,511,106	
441	Community Development Block Grant	8,667,943	11,541,878	20,209,821	17,790,607	2,419,214	20,209,821	3
422	Community Facilities Revenue	508,321	9,209,055	9,717,376	9,270,214	447,162	9,717,376	3
536	Convention & Cultural Affairs	6,767,575	19,887,414	26,654,989	18,100,550	8,554,439	26,654,989	5
302	Downtown Property and Business Improvement District	818,000	1,972,000	2,790,000	1,964,000	826,000	2,790,000	
444	Economic Development Administration Loan	47,817	59,000	106,817	85,000	21,817	106,817	3
439	Economic Development Enhancement	1,739,356	182,250	1,921,606	1,443,838	477,768	1,921,606	3
474	Edward Byrne Memorial Justice Assist Grant Trust	351,531	10,000	361,531	233,774	127,757	361,531	2
154	Emergency Communication System Support Fee	3,389,887	24,000,000	27,389,887	25,991,000	1,398,887	27,389,887	3
406	Emergency Reserve	4,590,663	0	4,590,663	0	4,590,663	4,590,663	
419	Federal Drug Forfeiture	1,505,489	50,000	1,555,489	214,900	1,340,589	1,555,489	3
007	Fiber Optics Development	20,558	50,500	71,058	50,000	21,058	71,058	
409	Gas Tax Maintenance and Construction - 1943	0	7,700,000	7,700,000	7,700,000	0	7,700,000	
410	Gas Tax Maintenance and Construction - 1964	0	3,700,000	3,700,000	3,700,000	0	3,700,000	
411	Gas Tax Maintenance and Construction - 1990	0	5,800,000	5,800,000	5,800,000	0	5,800,000	
445	Home Investment Partnership Program Trust	573,492	8,558,971	9,132,463	8,326,851	805,612	9,132,463	3
440	Housing Trust	6,643,364	1,051,026	7,694,390	4,668,605	3,025,785	7,694,390	3
432	Ice Centre Revenue	3,748,477	2,552,800	6,301,277	2,760,083	3,541,194	6,301,277	
423	Integrated Waste Management	20,354,011	110,122,184	130,476,195	112,754,091	17,722,104	130,476,195	3

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		Beginning Fund Balance 07/01/2008	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 06/30/2009	Estimated Uses Available	*
Special Revenue Funds (Cont'd.)								
418	Library Parcel Tax	5,074,472	6,600,000	11,674,472	7,243,837	4,430,635	11,674,472	3
443	Low and Moderate Income Housing	45,825,183	185,132,046	230,957,229	185,218,539	45,738,690	230,957,229	
	Special Assessment Maintenance District Funds:							
371	Community Facilities Dist #1 (Capitol Auto Mall)	373,443	161,225	534,668	161,596	373,072	534,668	
369	Community Facilities Dist #2 (Aborn-Murillo) & Community Facilities Dist #3 (Silverland-Capriana)	1,427,112	1,245,300	2,672,412	1,316,085	1,356,327	2,672,412	
373	Community Facilities Dist #8 (Communication Hill)	1,700,732	627,000	2,327,732	459,271	1,868,461	2,327,732	
374	Community Facilities Dist #11 (Adeline-Mary Helen)	146,277	57,000	203,277	57,975	145,302	203,277	
376	Community Facilities Dist #12 (Basking Ridge)	0	250,000	250,000	215,967	34,033	250,000	
352	Maintenance Dist #1 (Los Paseos)	793,412	220,000	1,013,412	556,838	456,574	1,013,412	2
354	Maintenance Dist #2 (Trade Zone)	85,906	72,208	158,114	73,653	84,461	158,114	
357	Maintenance Dist #5 (Orchard Pkwy-Plumeria Dr)	358,840	64,100	422,940	168,519	254,421	422,940	2
361	Maintenance Dist #8 (Zanker-Montague)	302,437	81,653	384,090	88,074	296,016	384,090	
362	Maintenance Dist #9 (Santa Teresa-Great Oaks)	443,389	164,774	608,163	226,717	381,446	608,163	3
364	Maintenance Dist #11 (Brokaw Road)	135,065	66,854	201,919	62,765	139,154	201,919	
366	Maintenance Dist #13 (Karina-O'Nel)	41,401	43,200	84,601	47,475	37,126	84,601	
368	Maintenance Dist #15 (Silver Creek Valley)	4,095,376	1,354,036	5,449,412	1,418,351	4,031,061	5,449,412	
372	Maintenance Dist #18 (The Meadowlands)	89,953	87,000	176,953	89,287	87,666	176,953	
359	Maintenance Dist #19 (River Oaks Area)	362,142	64,995	427,137	64,256	362,881	427,137	
365	Maintenance Dist #20 (Renaissance - N. First)	290,794	77,361	368,155	128,652	239,503	368,155	3
356	Maintenance Dist #21 (Gateway Place-Airport Pkwy)	245,848	86,196	332,044	91,279	240,765	332,044	
367	Maint Dist #22 (Hellyer Ave-Silver Creek Valley Rd)	248,196	91,423	339,619	114,382	225,237	339,619	
448	Multi-Source Housing	13,318,894	42,215,581	55,534,475	50,810,191	4,724,284	55,534,475	3
518	Municipal Golf Course	802,263	2,123,000	2,925,263	2,164,138	761,125	2,925,263	
301	San Jose Arena Enhancement	2,000	1,717,208	1,719,208	1,715,208	4,000	1,719,208	6

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SUMMARY OF FUND ACTIVITY (CONT'D.)

		Beginning Fund Balance 07/01/2008	Revenue and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 06/30/2009	Estimated Uses Available	*
Special Revenue Funds (Cont'd.)								
476	San Jose Municipal Stadium Capital	0	10,000	10,000	10,000	0	10,000	
417	State Drug Forfeiture	1,299,613	40,000	1,339,613	447,359	892,254	1,339,613	3
551	Stores	1,026,591	4,493,000	5,519,591	4,492,593	1,026,998	5,519,591	
446	Storm Sewer Operating	4,679,016	22,754,264	27,433,280	21,993,691	5,439,589	27,433,280	4
414	Supplemental Law Enforcement Services	2,488,426	50,000	2,538,426	1,839,040	699,386	2,538,426	2
461	Transient Occupancy Tax	4,185,055	14,984,440	19,169,495	16,649,983	2,519,512	19,169,495	4
552	Vehicle Maintenance and Operations	3,515,905	23,328,282	26,844,187	23,840,043	3,004,144	26,844,187	3
290	Workforce Investment Act	2,059,643	10,570,193	12,629,836	10,089,675	2,540,161	12,629,836	3
Capital Improvement Program Funds								
520	Airport Capital Improvement Fund	28,231,454	13,379,000	41,610,454	29,960,000	11,650,454	41,610,454	3
529	Airport Passenger Facility Charge Fund	59,721,188	24,758,000	84,479,188	53,705,000	30,774,188	84,479,188	3
527	Airport Renewal and Replacement Fund	6,544,854	5,023,000	11,567,854	10,792,000	775,854	11,567,854	3
526	Airport Revenue Bond Improvement Fund	276,111,249	62,954,000	339,065,249	236,206,000	102,859,249	339,065,249	3
472	Branch Libraries Bond Projects Fund	45,575,153	8,403,000	53,978,153	47,261,153	6,717,000	53,978,153	3
429	Building and Structure Construction Tax Fund	12,701,399	15,813,000	28,514,399	23,708,000	4,806,399	28,514,399	3
425	Civic Center Construction Fund	4,548,611	0	4,548,611	4,548,611	0	4,548,611	
473	Civic Center Improvement Fund	0	4,925,000	4,925,000	4,925,000	0	4,925,000	
433	Civic Center Parking Fund	1,605,593	0	1,605,593	1,605,593	0	1,605,593	6
Construction and Conveyance Tax Funds:								
397	Communications C & C Tax	3,916,280	782,000	4,698,280	1,351,000	3,347,280	4,698,280	3
392	Fire C & C Tax	2,729,671	3,982,000	6,711,671	6,350,000	361,671	6,711,671	3
393	Library C & C Tax	12,063,335	3,271,000	15,334,335	13,511,000	1,823,335	15,334,335	3
398	Park Yards Maintenance C & C Tax	2,219,126	276,000	2,495,126	1,871,000	624,126	2,495,126	3
390	Parks Central C & C Tax	1,523,464	14,745,000	16,268,464	15,726,000	542,464	16,268,464	3
391	Parks City Wide C & C Tax	7,810,646	3,574,000	11,384,646	11,134,000	250,646	11,384,646	3
377	Parks District 1 C & C Tax	4,966,718	462,000	5,428,718	2,878,000	2,550,718	5,428,718	3

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Capital Improvement Program Funds (Cont'd.)								
	Construction and Conveyance Tax Funds: (Cont'd.)							
378	Parks District 2 C & C Tax	3,604,727	307,000	3,911,727	3,486,000	425,727	3,911,727	3
380	Parks District 3 C & C Tax	3,597,376	1,086,000	4,683,376	4,397,000	286,376	4,683,376	3
381	Parks District 4 C & C Tax	3,340,466	333,000	3,673,466	1,485,000	2,188,466	3,673,466	3
382	Parks District 5 C & C Tax	6,819,791	820,000	7,639,791	5,317,000	2,322,791	7,639,791	3
384	Parks District 6 C & C Tax	4,009,148	2,175,000	6,184,148	5,381,000	803,148	6,184,148	3
385	Parks District 7 C & C Tax	6,890,302	1,179,000	8,069,302	7,260,000	809,302	8,069,302	3
386	Parks District 8 C & C Tax	3,990,757	385,000	4,375,757	2,389,000	1,986,757	4,375,757	3
388	Parks District 9 C & C Tax	3,275,361	351,000	3,626,361	1,912,000	1,714,361	3,626,361	3
389	Parks District 10 C & C Tax	5,602,513	235,000	5,837,513	2,365,000	3,472,513	5,837,513	3
395	Service Yards C & C Tax	3,679,451	16,019,000	19,698,451	17,182,000	2,516,451	19,698,451	3
465	Construction Excise Tax	16,636,021	29,535,000	46,171,021	45,766,000	405,021	46,171,021	3
131	Emma Prusch	264,434	80,000	344,434	186,000	158,434	344,434	3
434	Hayes Mansion Phase III	276,353	0	276,353	276,353	0	276,353	6
460	Interim City Facility Improvement	0	1,338,159	1,338,159	1,338,159	0	1,338,159	
462	Lake Cunningham	633,402	745,000	1,378,402	1,007,000	371,402	1,378,402	3
421	Major Collectors and Arterial	1,072,724	300,000	1,372,724	21,000	1,351,724	1,372,724	3
502	Major Facilities	3,022,735	172,000	3,194,735	2,026,000	1,168,735	3,194,735	3
475	Neighborhood Security Act Bond	29,799,771	13,690,000	43,489,771	25,088,771	18,401,000	43,489,771	3
349	North San Jose Traffic Impact Fee	331,000	1,597,000	1,928,000	1,899,000	29,000	1,928,000	3
375	Park Trust	77,392,592	0	77,392,592	77,392,592	0	77,392,592	
556	Parking Capital Development	0	5,900,000	5,900,000	5,900,000	0	5,900,000	
471	Parks and Recreation Bond Projects	59,115,905	2,012,000	61,127,905	60,707,905	420,000	61,127,905	3
450	Redevelopment Capital Projects	0	3,339,658	3,339,658	3,339,658	0	3,339,658	
420	Residential Construction Tax Contribution	1,314,959	150,000	1,464,959	1,155,000	309,959	1,464,959	3
512	San Jose/Santa Clara Treatment Plant Capital	70,027,920	39,868,000	109,895,920	82,843,000	27,052,920	109,895,920	3
540	Sanitary Sewer Connection Fee	16,825,673	1,411,000	18,236,673	16,999,000	1,237,673	18,236,673	3
545	Sewer Service and Use Charge Capital Improvement	41,633,163	16,970,000	58,603,163	50,731,000	7,872,163	58,603,163	3

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Capital Improvement Program Funds (Cont'd.)								
413	Storm Drainage Fee	136,167	313,000	449,167	395,000	54,167	449,167	3
469	Storm Sewer Capital	1,044,332	3,555,000	4,599,332	4,276,000	323,332	4,599,332	3
416	Underground Utility	3,021,372	1,275,000	4,296,372	1,734,000	2,562,372	4,296,372	3
500	Water Utility Capital	3,102,791	3,502,000	6,604,791	6,132,000	472,791	6,604,791	3
		\$ 1,537,580,892	\$ 2,316,915,400	\$ 3,854,496,292	\$ 3,205,537,219	\$ 648,959,073	\$ 3,854,496,292	

NOTE: The total in this schedule is lower than the grand total presented in the Total City Source and Use of Funds schedule because it nets all interfund loans, transfers and contributions. The following Capital Funds are also excluded to avoid counting the funds twice: General Fund Capital Improvement Fund, General Purpose Parking Fund, Integrated Waste Management Fund and Library Parcel Tax Fund.

Reasons for Change Between 2008-2009 Beginning Fund Balance and 2008-2009 Ending Fund Balance at Greater than 10%

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities have been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.